Saskatchewan
Municipal
Board

Annual Report 2001

Saskatchewan Municipal Board

for the year ending
December 31, 2001

Honourable Ron Osika
Minister Responsible

Saskatchewan Municipal Board

2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

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LETTER OF TRANSMITTAL

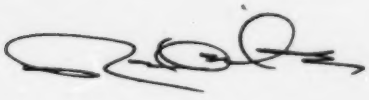
Regina, Saskatchewan

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 2001. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,



Ron Osika,
Minister Responsible
for Saskatchewan Municipal Board

Message From the Chair

It is my pleasure to present the annual report of the Saskatchewan Municipal Board for the year 2001.

Refinement of our policy and procedures will provide for efficient management of 2002 reassessment appeals as well as an expected increase in the incidence of applications for capital borrowing and local improvement projects.

I wish to express my appreciation for the dedicated support of all board and staff members.

B. Graham McNamee, Chair

Mission

To ensure financial credibility for cities, towns, villages, northern municipalities and school divisions, and ensure appeals respecting planning, assessment, fire prevention, municipal boundary and property maintenance are heard and decided.

Mandate

The Saskatchewan Municipal Board is legislatively mandated and the board is empowered to exercise discretion of a judicial nature. Major activities include:

- provide a service to cities, towns, villages, northern and rural municipalities and the general public to hear appeals at the provincial level on matters that require a specialized knowledge. Common matters of appeal include planning and development, assessed values of real property; local improvement assessments; tax exempt status of a property; assessments for conservation and development area authorities; property maintenance orders; and orders and certificates issued by the provincial fire commissioners' office.

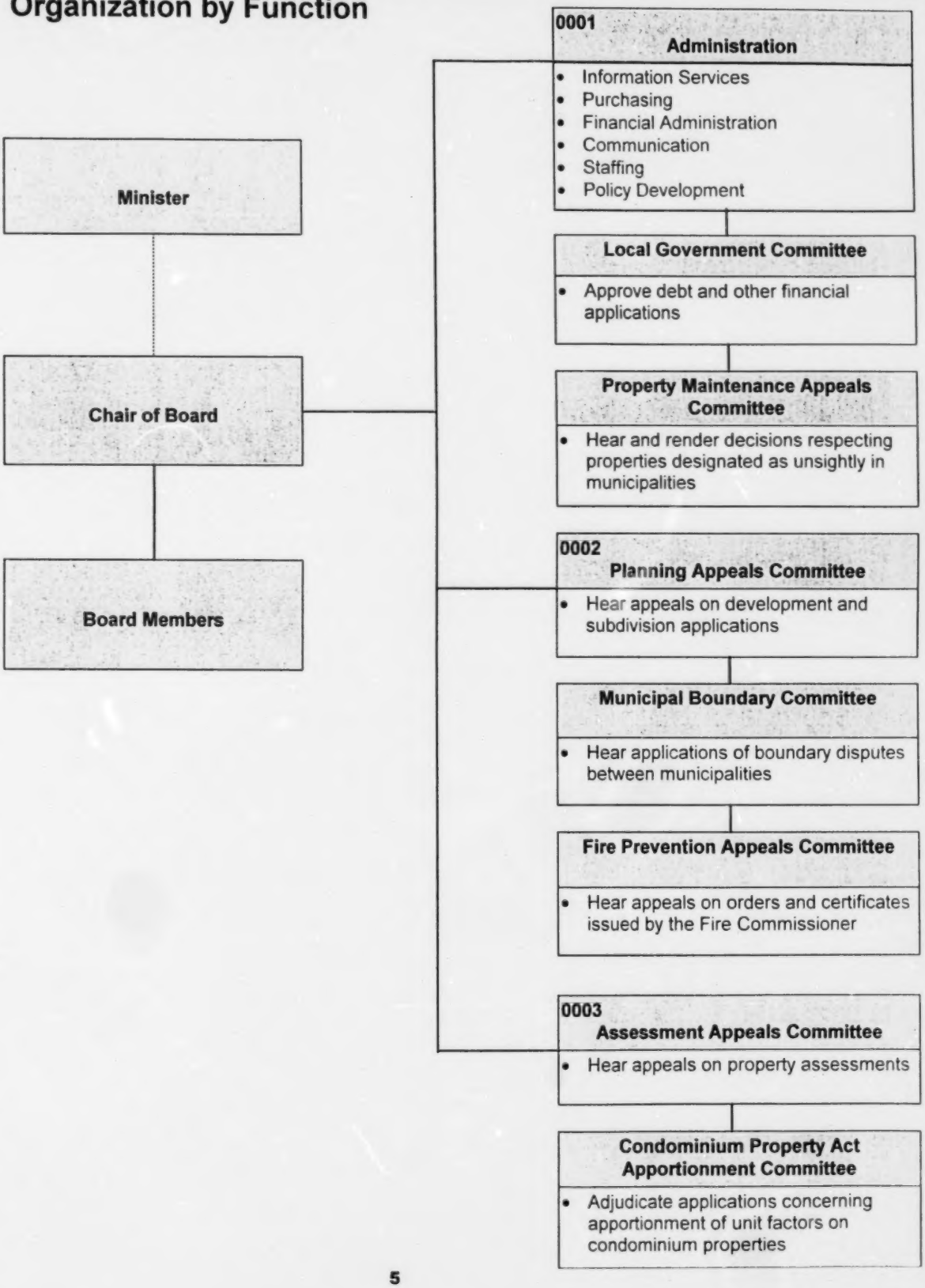
- assist local authorities by reviewing long term debt applications to ensure financial stability;

- provide advice and approvals to municipal governments and school divisions on capital financing, debt management, investment policy, utility rates and local improvements;

- collect outstanding debenture debt for union hospitals;

- decide applications for alteration of municipal boundaries or amalgamation of municipalities, where inter-municipal agreement is not present.

Organization by Function


Minister
Chair of Board
Board Members
0001
Administration
• Information Services
• Purchasing
• Financial Administration
• Communication
• Staffing
• Policy Development
Local Government Committee
• Approve debt and other financial applications
Property Maintenance Appeals Committee
• Hear and render decisions respecting properties designated as unsightly in municipalities
0002
Planning Appeals Committee
• Hear appeals on development and subdivision applications
Municipal Boundary Committee
• Hear applications of boundary disputes between municipalities
Fire Prevention Appeals Committee
• Hear appeals on orders and certificates issued by the Fire Commissioner
0003
Assessment Appeals Committee
• Hear appeals on property assessments
Condominium Property Act Apportionment Committee
• Adjudicate applications concerning apportionment of unit factors on condominium properties

Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Agricultural Societies Act
The Assessment Management Agency Act
The Cemeteries Act
The Condominium Property Act, 1993
The Conservation and Development Act
The Education Act
The Environmental Management and Protection Act
The Federal-Provincial Agreements Act
The Fire Prevention Act, 1992
The Health Districts Act
The Housing and Special-care Homes Act
The Industrial Towns Act
The Lloydminster Charter
The Lloydminster Hospital Act, 1948
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipal Debentures Repayment Act
The Municipal Development and Loan (Saskatchewan) Act
The Municipal Industrial Development Corporations Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

Strategic Direction

Our Goals for 2002

- Conduct hearings and render decisions in a timely fashion.
- Communicate with clients on the appeal process, how to appeal and the role of the board.
- Accommodate legislative amendments by reviewing internal processes, policy and procedures to ensure that services are provided within appropriate time frame and in accordance with amendments.
- Manage financial resources appropriately while at the same time ensuring client needs are met.
- Review local authorities borrowing requests in a timely manner to accommodate provincial/federal grant applications.
- Investigate board's services to see if any information can be provided through the internet to improve efficiency and access.
- Investigate existing processes for working committees to establish consistency in procedures, which will ensure efficient and cost effective delivery of service.
- Develop and establish a code of conduct for board members.
- Research, recommend and implement training for staff in the areas of mediation and information technology.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual and the Treasury Board Accounting and Reporting Manual provide for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2000-01, Saskatchewan Municipal Board's budget of $987,934 was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 2000-2001 and budget estimates for 2001-2002.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 2000-2001 fiscal year, which are deposited in the province's General Revenue Fund.

Asset Management and Protection

Personnel: Includes Board members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 13 desktop computers connected to the network. Data includes word processing files, spreadsheet applications, revenue and expenditure system, a database to track appeal status for assessment appeals and remote access to government accounting and human resources systems and internet access. Policy was developed to ensure the security of government electronics system for the protection of our external and internal infrastructure and information.

Statement of Expenditures

Subvote	Actual 2000-2001	Actual FTEs	Budget/ Estimated 2001-2002	Budget/ Estimated FTE
Administration/Local Government Committee				
Personal Services	494,175	9	512,536	9
Operating Expenses	146,830		137,464	
Subtotal	641,005		650,000	
Planning Appeals Committee				
Personal Services	64,218	1	68,252	1
Operating Expenses	2,891		4,748	
Subtotal	67,109		73,000	
Assessment Appeals Committee				
Personal Services	175,121	4	324,600	4
Operating Expenses	18,071		53,400	
Subtotal	193,192		378,000	
Total	**901,306**	**14**	**1,101,000**	**14**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 2000-2001	Budget/ Estimate 2001-2002
Filing Fees	13,900	30,000
Debenture Authorizations	36,200	25,000
Debenture Forms	4,500	2,700
TOTAL	**54,600**	**57,700**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose in approving this borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided with assurance that procedures and approvals comply with statutes and related policy.

  Includes approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose in approving local improvements is to allow municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be charged as local improvements are defined in *The Local Improvements Act, 1993*.

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds**.

  The purpose in approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately.

  Committee objectives include preservation of capital and interest income maximization.

- **Approve Sewer and Water Rates**

  Ensure utility bylaws comply with *The Urban Municipality Act, 1984* and committee procedure. Ensure rates are equitable for all users and encourage sufficient rates to provide revenue for current utility operation, expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely advice respecting all aspects of committee work.

- **Manage Union Hospital Debt**

  The Health Districts Act enables the Saskatchewan Municipal Board to bill and collect debenture debt from participating municipalities for union hospitals which no longer exist. The funds are forwarded to the appropriate financial institution. Applicable bank accounts are reconciled annually.

  In 2001, 21 municipalities were invoiced for an amount of $198,783.73. Debenture debt of three union hospitals was retired in 2001.

Goals

To ensure financial stability for municipalities and security for their investors.

The following figures illustrate ongoing approvals and authorizations of the Local Government Committee for 2001.

Local Authority Debt Overview

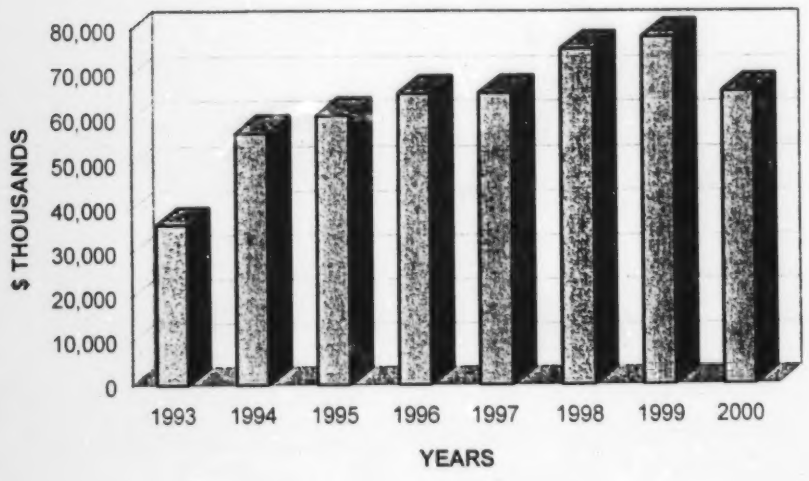
Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 2000

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1993	2,684	6,565	1,271	315	1,822	12,657	23,591	36,248
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937	56,704
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357	60,631
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000(1)	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953

* **Refers to Northern Municipalities**
Loans are reported beginning 1993 due to the increased number of loans now exceeding a four year term and containing a fixed interest rate.

• Figure 3



• Figure 4

Local Authority Debt Overview

Long Term Debt Authorizations (excluding debentures)
as of December 31, 2001

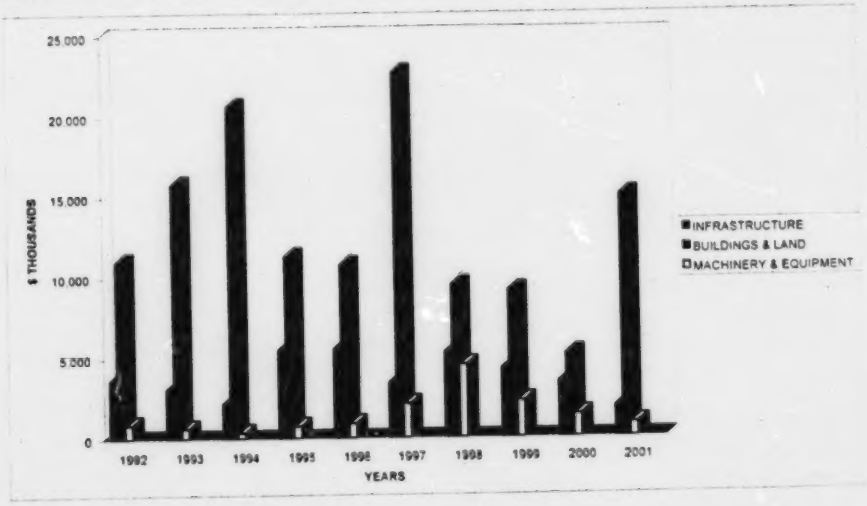
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
CITIES		
Total	$92,800	1
TOWNS		
Total	$3,091,001	18
VILLAGES		
Total	$340,827	9
RURAL MUNICIPALITIES		
Total	$254,238	3
SCHOOL DIVISIONS		
Total	$13,877,909	13
TOTAL	$17,656,775	44

• Figure 5

Local Authority Historical Overview

Purpose for Borrowing by Way of Long Term Loan
(excluding debentures)
(in Thousand Dollars)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
INFRASTRUCTURE										
Bridges	0	600	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	543	456	623	0	309	34	0	651	279	0
Dams & Reservoirs	73	60	0	0	0	0	95	0	0	0
Pavement	1,106	599	658	3,778	2,425	1,557	284	1,964	698	1,089
Sewage Treatment, Lagoon	25	326	808	155	1,205	4	1,529	145	182	125
Street Lighting	0	0	0	0	82	0	0	0	21	0
Water Facilities	474	989	43	1,219	975	1,547	2,059	1,113	2,114	598
Irrigation Projects	0	0	0	54	162	0	0	0	0	0
Park Systems	0	0	0	12	300	0	0	0	0	0
Other	1,392	0	0	249	50	231	1,288	377	122	40
Total	3,613	3,030	2,132	5,467	5,508	3,373	5,255	4,250	3,416	1,852
BUILDINGS & LAND										
Offices	52	15	147	45	641	69	595	15	425	420
Hospitals	0	40	0	0	0	157	692	30	290	0
Recreation & Culture	638	615	299	72	370	125	2,608	1,922	1,070	1,025
Schools	10,073	10,317	19,562	11,091	9,659	20,912	5,092	7,044	3,101	13,458
Fire Stations	60	0	0	0	0	0	0	11	180	0
Residential Housing	0	0	0	0	0	592	0	0	31	75
Land	136	4,757	587	20	30	830	424	45	22	0
Total	10,959	15,744	20,595	11,228	10,700	22,685	9,411	9,067	5,119	14,978
MACHINERY & EQUIPMENT										
Computers	43	110	88	333	0	463	30	0	0	0
Protective	58	80	0	13	131	0	81	481	235	131
Transportation	678	479	0	295	653	873	499	978	1,067	531
Other	107	54	263	81	90	753	3,880	784	70	165
Total	843	723	263	722	874	2,089	4,490	2,243	1,372	827



• Figure 6

Local Authority Debt Overview

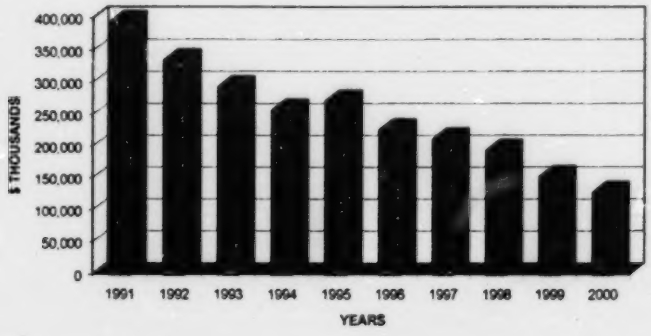
SUMMARY OF OUTSTANDING DEBENTURE DEBT
as of December 31, 2000

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	(1) HOSPITAL	GRAND TOTAL
1991	178,784	19,117	2,064	0	214	200,179	186,464	6,581	393,224
1992	167,614	18,073	1,881	0	185	187,753	140,413	5,845	334,011
1993	146,012	15,983	1,637	1,400	165	165,197	127,152	0	292,349
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	0	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	0	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	0	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	0	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	0	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	0	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	0	127,147

* Refers to Northern Municipalities

NOTE: The above table does not include debenture debt for Conservation and Development Areas.
(1) - Excludes municipal hospital debt for Regina and Saskatoon.
In these cases the net hospital debt is included in the City Municipal debt figure.



• Figure 7

Local Authority Debt Overview

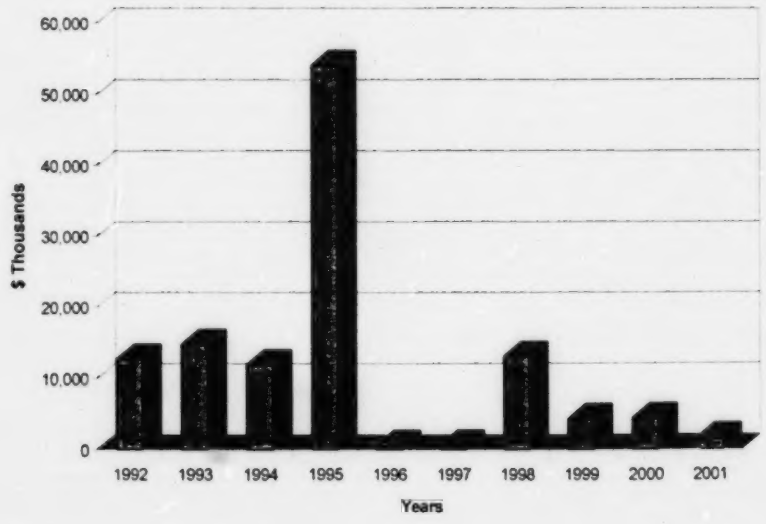
ANNUAL DEBENTURES ISSUED 1992 - 2001

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		HOSPITALS		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1992	5	7,966	8	1,828	2	178	1	1,565	0	0	2	1,070	18	12,607
1993	2	6,139	8	4,671	1	118	3	3,711	0	0	0	0	14	14,639
1994	3	4,300	2	485	0	0	4	7,018	0	0	0	0	9	11,803
1995	4	51,147	5	721	3	355	5	1,677	0	0	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	0	0	12	4,171
2000	0	0	7	2,801	8	1,349	0	0	1	140	0	0	16	4,290
2001	0	0	7	1,520	0	0	0	0	0	0	0	0	7	1,520

No. - Number of issues

* - Does not include Lloydminster



• Figure 8

Local Authority Debt Overview

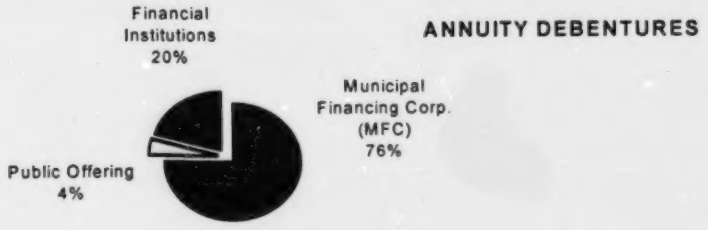
DEBENTURES SIGNED AND SEALED IN 2001

LOCAL AUTHORITY	NO. OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	6	$1,841,455	6.59%
VILLAGES			
Total	2	$160,000	6.68%
RURAL MUNICIPALITIES			
Total	1	$125,000	6.35%
TOTAL	9	$2,126,455	6.54%

• Figure 9

Local Authority Debt Overview

Debenture Purchasers Overview for Annuity Debentures as of December 31, 2001



ANNUITY DEBENTURES

Municipal Financing Corporation (MFC)	$1,597,955
Public Offering	$93,000
Financial Institutions	$435,500
TOTAL	$2,126,455

• Figure 10

Local Authority Debt Overview

DEBENTURE AUTHORIZATIONS
as of December 31, 2001

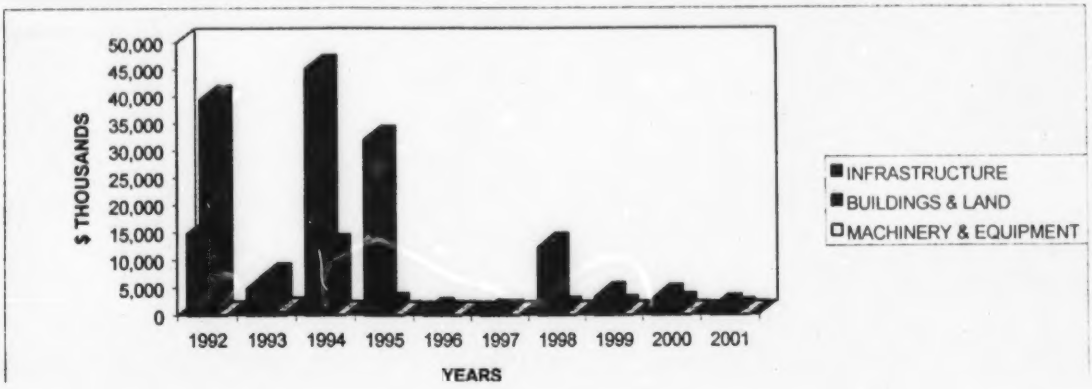
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF APPLICATIONS
TOWNS		
Total	$1,520,437	7

• Figure 11

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (in Thousand Dollars)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
INFRASTRUCTURE										
Bridges	0	600	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	1,484	456	0	541	381	116	133	0	160	93
Dams & Reservoirs	4,500	285	0	0	0	0	0	500	0	0
Pavement	4,389	1,058	0	0	154	160	133	0	194	293
Sewage Treatment, Lagoon	1,080	775	44,553	18,000	0	0	10,500	158	0	345
Street Lighting	0	600	0	0	0	0	0	0	0	0
Water Facilities	2,619	1,033	485	13,354	0	0	1,236	2,326	1,969	245
Sanitary sewers, lift stations	0	0	0	14	0	0	200	298	589	119
Other	650	0	0	0	0	0	0	0	0	0
Total	14,722	4,807	45,038	31,909	535	276	12,202	3,282	2,912	1,095
BUILDINGS & LAND										
Offices	175	0	1,235	0	0	0	0	125	440	225
Hospitals	0	0	0	0	0	0	0	0	200	200
Recreation & Culture	38,962	600	0	50	0	0	200	475	540	0
Schools	220	6,192	10,760	1,160	0	0	491	0	0	0
Garages	0	0	0	190	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	290	59	0
Other	0	0	0	0	0	250	0	0	139	0
Total	39,357	6,792	11,995	1,400	0	250	691	890	1,378	425
MACHINERY & EQUIPMENT										
Protective	0	600	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	35	0	0	0
Total	0	600	0	0	0	0	35	0	0	0



• Figure 12

Local Authority Overview of Local Improvements

LOCAL IMPROVEMENT PROJECTS APPROVED
for the year 2001

	PROPOSED WORK AND ESTIMATED COST			
LOCAL AUTHORITY	NO. OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	10	$612,082	$2,517,510	$3,129,592
TOWNS	19	$277,874	$7,652,534	$7,930,408
TOTAL	29	$889,956	$10,170,044	$11,060,000

Local improvement hearings pursuant to Section 5(1)(c) of
The Local Improvements Act, 1993
as of December 31, 2001

Cities: 1 Towns: 1

• Figure 13

APPROVED CAPITAL TRUST FUND TRANSACTIONS
as of December 31, 2001

	RE-ESTABLISH		ADDITION		WITHDRAWAL		CANCELLATION	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
TOWNS	0	$0	0	$0	6	$302,517	0	$0
VILLAGES	0	$0	0	$0	3	$33,980	0	$0
RURAL MUNICIPALITIES	4	$555,000	4	$135,000	33	$2,423,734	2	$160,000
TOTAL	4	$555,000	4	$135,000	42	$2,760,231	2	$160,000

• Figure 14

PURPOSE OF CAPITAL TRUST FUND WITHDRAWALS
as of December 31, 2001

INFRASTRUCTURE	AMOUNT
Pavement	$23,000
Sewage Treatment, Lagoon	$8,990
Water Facilities	$80,000
BUILDINGS & EQUIPMENT	
Office Buildings	$23,000
Recreation & Culture	$60,000
MACHINERY & EQUIPMENT	
Protective Services	$25,000
Transportation	$2,531,251
Other	$8,990
TOTAL	$2,760,231

• Figure 15

Local Authority Approval Overview

Number of Miscellaneous Approvals and Orders Issued
as of December 31, 2001

APPROVED UTILITY RATES AND CHARGES	
TOWNS: 48	VILLAGES: 50
INVESTMENT OF SURPLUS SINKING FUND EARNINGS	
CITIES: 1	
PERMISSION TO ENTER INTO AN AGREEMENT	
TOWNS: 3	VILLAGES: 5

• Figure 16

Property Maintenance Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning property maintenance.

  Appeals arise from decisions of local maintenance appeals board. At present, the City of Saskatoon is the only municipality to establish a local board.

- **Appeal Hearings**

  In most instances, the local board's record becomes the basis for the hearing. Hearings are held as required in Saskatoon.

- **Appeal Decisions**

  Written decisions are issued which contain reasons for the decision.

Goals

- Hear appeals within three months of receipt of a notice of appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of property maintenance appeals.
- Establish a consistent basis for the decision making process.

Impact and Accomplishments

- The committee has been successful in providing an independent review of the local enforcement process.

Caseload Analysis

In 2001, four appeals were received, one appeal was carried over, two were denied and one appeal was modified by local appeal board decision.

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine municipal planning and development appeals and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are regularly held in Regina and Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public.
- Assist the general public in understanding the policies and procedures of the committee.

Impact & Accomplishments

- Satisfaction achieved by parties to an appeal respecting turnaround time on matters before the committee.
- A clearer understanding of the appeal process by all parties concerned.
- Consistency of decisions. Provide local boards with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Analysis

In 2001, 24 new appeals were received and 25 appeals were heard which includes carry over of appeals from the previous year.

Figure No. 17 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	Withdrawal	Total
Cities	9	5	0	14
Towns	2	2	0	4
Villages	0	3	1	4
Rural Municipalities	2	0	1	3
Total	**13**	**10**	**2**	**25**

• Figure 17

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Reviews applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide a broad understanding of the policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Knowledge, procedural process and consistent decision making by the committee provides a higher level of satisfaction between affected municipalities.

Caseload Analysis

Two public hearings were held with affected municipalities resulting in approval of applications.

Three applications were settled by way of mediation.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- To establish a consistent base for the process of decision making.

Impact & Accomplishments

Mediation facilitates communication between affected parties

Caseload Analysis

In 2001, three appeals were received and heard. In one instance, the committee reviewed the Provincial Fire Commissioner's Order and rendered a decision on each item in that Order. Decisions have not been rendered for the other two appeals.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property and conservation and development area authority appeals.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **De novo Hearings**

  De novo hearings are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agree to proceed in this manner.

  De novo hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre Hearing Conferences**

  Pre hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of de novo appeals, based upon evidence and argument.

- **Stated Cases**

  Cases may be stated to the Court of Appeal for Saskatchewan at the initiative of the committee. Also, any person affected by a decision of the committee may appeal to the Court of Appeal on a leave to appeal basis. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law is monitored which impacts on assessment issues.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

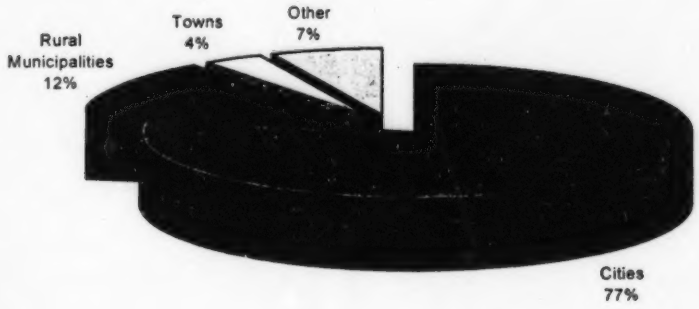
- To hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where caseload allows.
- Provide an information base for the general public.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.

Impact & Accomplishments

- Lengthy delays continue to be minimized as a result of amended hearing procedures.

Caseload Analysis

Appeals received in 2001: 503



• Figure 18

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Analysis

Scheduled for Hearing	124
Heard	75
To be Heard	445
Withdrawn	18

Decisions Analysis

Denied	Granted	Total Issued
47	20	67

Notes:
The Caseload Analysis includes appeals received prior to 2001.

Condominium Property Act Apportionment Committee

Major Activities

- **Apportionment Applications**

  Hear and determine applications pertaining to proposed apportionment schemes not based upon unit factors.

  Applications arise pursuant to section 30.4 of *The Condominium Property Regulations*.

- **Apportionment Hearings**

  Hearings are held as required, usually in the municipality of origin.

- **Apportionment Orders**

  Written orders are issued containing the approved or amended apportionment scheme.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the issue of condominium assessment apportionment.

Goals

- To hear apportionment applications where necessary and issue orders within a reasonable time of receipt of the application.
- To provide written confirmation of the verbal order within a short time frame following the hearing.
- Provide an information base for the general public.

Caseload Analysis

In 2001, only two applications were received with the related order being issued for one application and pending for the second application.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of The Revenue and Financial Services Act.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The Board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the Board to the Court of Queen's Bench.

The operating and staffing costs associated with this Board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Education and Health Tax Act
The Fuel Tax Act, 1987
The Liquor Consumption Tax Act
The Oil Well Income Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act

Board of Revenue Commissioners Caseload Overview

Caseload Analysis

Appeals received in 2001: 39

Scheduled for Hearing	6
Heard	6
To be Heard	88
Withdrawn	19

Decisions Analysis

Denied	Granted	Dismissed	Total Issued
1	1	3	5

Notes:

The caseload analysis includes appeals received prior to 2001.
The majority of the caseload in the "To be Heard" category are appeals from the same company filed under *The Crown Minerals Act.*

There were 11 cancellations and 54 write offs approved in 2001.

• Figure 19

Glossary of Terms

Appeal Denied - to uphold the decision of the lower court (Board of Revision).

Appeal Granted - to bestow upon someone other than the person or entity who made the initial decision at the lower court (Board of Revision).

Jurisdiction - the statutory parameters within which quasi-judicial power may be exercised.

Annuity Debenture – this method of repayment is used when there is only one or two purchasers of the debenture issue. The coupons attached to the debenture include annual payments of principal and interest until the debt is retired.

De novo Hearings – A new hearing or a hearing for the second time, contemplating an entire trial in same manner in which matter was originally heard and a review of previous hearing. Trying matter anew the same as if it had not been heard before and as if no decision had been previously rendered.